



## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

**[TD 9852]**

**RIN 1545-BL96**

### **Chapter 4 Regulations Relating to Verification and Certification Requirements for Certain Entities and Reporting by Foreign Financial Institutions**

#### *Correction*

In rule document 2019-05527 appearing on pages 10976 – 10989 in the issue of March 25, 2019, make the following corrections:

#### **§ 1.1471–4 [Corrected]**

1. On page 10981, in the third column, in paragraph (j), in the 6<sup>th</sup> and 10<sup>th</sup> lines “March 26, 2019” should read “March 25, 2019”.

#### **§ 1.1471–5 [Corrected]**

2. On page 10987, in the first column, in paragraph (m), in the 6<sup>th</sup> and 11<sup>th</sup> lines “March 26, 2019” should read “March 25, 2019”.

#### **§ 1.1472–1 [Corrected]**

3. On page 10989, in the third column, in paragraph (h), in the 5<sup>th</sup> and 9<sup>th</sup> lines “March 26, 2019” should read “March 25, 2019”.

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